

## THE TOWNSHIP ACCOUNTS.

An Exhaustive Report by the Auditing Committee. The Township System of Finances Severely Condemned. The inauguration of a New System Recommended. An Expert to be Employed.

Several months ago the Auditing Committee were instructed by resolution, to examine the Township system of book keeping and accounts and report as soon as possible such recommendations as they have to make. Your Committee would respectfully report that they immediately proceeded to comply with said resolution, but owing to the inherent difficulty of the task imposed upon us, much time and labor have been necessarily expended before a definite conclusion could be reached. We have carefully and thoroughly examined the system of Township book keeping which has been followed for many years in Bloomfield, and also the systems of East Orange and the City of Newark. In all our investigation we have been attended by Township Counsel, whose intimate acquaintance with practical book-keeping and knowledge of the many questions of law involved in the undertaking has been of the greatest service and aid to the Committee.

As a result of our investigation we submit to you the following statement and suggestions.

1. The Collector is charged with the whole amount of the tax levy of any given year.

2. The Collector receives payment of the taxes from the individual taxpayers, marking the word paid opposite their names upon the duplicate, but without specifying either the date of payment or the amount paid. The tax duplicate therefore shows merely that the taxes of certain persons for a given year have or have not been paid.

3. The Collector has kept no cash book showing daily receipts and disbursements. He has therefore no check upon himself against the omission of crediting payments and no means of ascertaining from day to day whether all the cash received has been accounted for.

4. The duplicate, being made to serve the purpose of cash book, ledger and ledger and not showing deductions from or additions to the amount of tax and not showing dates of payment or actual amounts received affords no data by which it may be ascertained whether the Collector has accounted for all money received or whether he has been properly credited with deductions properly made, or how long the funds have remained in his possession.

5. Until last year the Collector acted as Treasurer also, and paid out the funds in his hands upon orders drawn upon him by the Township Committee, the School Board and the County Collector.

6. The Collector now pays the County money to the County Collector, the School money upon order of the School Board and the money for Township purposes to the Township Treasurer.

7. The Township [Treasurer] pays accounts against the Township upon orders drawn by the Township Committee.

8. The Township Clerk journalizes from the stubs of the order book into a journal and posts from the journal into a ledger. He credits the different accounts of roads, sidewalks, etc., with the amounts of the appropriations and debits each account with the amount of money paid out by the Treasurer against these appropriations.

9. The Post Master keeps a sort of memorandum cash book, but this is of comparatively small importance, since all poor bills are audited by the Township Committee, paid upon the order of the Township Committee and appear in the Township books.

10. The Treasurer receives sworn bills from all creditors of the Township before paying the same.

11. No improvement in the methods pursued by the Treasurer and Clerk are suggested. The system of depositing all money received in the bank, paying all bills by check upon order drawn by the Committee and carrying all the amounts from the check and order book through the journal into the Township ledger to the appropriate accounts, is the method adopted by all well regulated mercantile concerns.

The amount shown by the check vouchers to have been paid out together with the balance in the bank equal the amount received by the Treasurer. Collision between the Clerk and treasurer would be necessary in order to misappropriate the funds in any manner that would not be almost instantly revealed by the most casual inspection of the books.

12. The book-keeping of the Collector's department, however, deserves the severest condemnation and should be changed without delay, in order to relieve the Township Committee of the responsibility of permitting a system or rather lack of system which offers such unlimited opportunity for carelessness and dishonesty, that loss to the Township and discredit if not

dishonor, to Township officers is ever possible if not probable.

13. In order to reduce the possibilities of the loss of public money to a minimum we would suggest the following system: (a) Let the Collector be charged as at present, with the full amount of the tax levy. Let him be required to keep a cash book showing the items of his daily receipts and disbursements each item specifying the name, amount and general nature of the transaction, that is to say: when a tax bill is paid, let the cash book show the date of payment, the tax payer's name, the taxes paid, the amount of discounts or interest, and costs of total amount received; if a sidewalk bill is paid, let the cash book show the name of the owner of the premises, the situation of the premises, the number of feet laid, the amount paid and the date of payment. There should also be appropriate references to the tax duplicate, sidewalk assessment book, arrearage book, etc. The cash book should also show the amounts paid County Collector and Township Treasurer and the School Board disbursements with practical book-keeping and knowledge of the many questions of law involved in the undertaking has been of the greatest service and aid to the Committee.

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15. As regards past transactions we would recommend the employment of an expert book-keeper for two purposes:

First: A verification of the Township books as they stand.

Second: The opening of a new set of books, starting the arrearage book with all back taxes shown to be unpaid by the present books.

16. The lock taxes having been ascertained and in addition notice sent to each taxpayer shown to be in arrears.

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## HE FOUND A FORTUNE.

## A YOUNG MAN'S GOOD LUCK AFTER YEARS OF MISFORTUNE.

**HIS FATHER DIED.** His Father Louis \$10,000. Then His Crop for Successive Seasons. Then Various Members of His Family—Father Dies on the Day of the Son's Great Luck.

"People may declare their disbelief in luck as frequently as they like, but for all that, Luck is the most potent factor in shaping the success or non-success of a man," said a citizen of Detroit who had been sojourning in Euclidana, for several days.

"I was born in a Pennsylvania village, and came west with my parents when I was but a lad. We located on a farm in the lower portion of Michigan, and from that hour on bad luck seemed to dog my father in whatever he undertook to do."

"When he left Pennsylvania, he had \$10,000. He put \$5,000 in a bank and invested the other \$5,000 in a farm. The bank broke. Then a drought came and ruined his crop. His house took fire and was burned with all its contents, and we were left homeless on the verge of the world."

"Father succeeded in mortgaging the farm, and then suddenly my mother died, and a few days later my sister followed her into the unknown."

## CONTINUAL HARD LUCK.

"Following year my father had a medium crop, and after he had sold it and paid the interest on the mortgage he had just enough left to carry us through the winter. He had lost confidence in banks, so he kept his money hidden in the house. One night we had a visitor from burglar, who took every cent he had."

"He was compelled to clasp a second mortgage on the farm, but his credit failed and we hadn't a pence to tide us over until the following spring."

"One day that I will never forget I started out hunting, and I had to borrow a gun, for I had sold my own to provide as with bread. Game proved very scarce, and my aim very poor. It was nearly night, and I hadn't even a bird to show for my long tramp through the woods, so I struck out for home. Just as I passed the fence that led to our old farm again I saw a squirrel scurrying up the dead trunk of an old tree. I popped away the little fellow, missed him, and then started back with a cry of surprise."

"My bullet had hit the tree, and just where it had struck I saw something that shone like fire in the last rays of the setting sun. Running to it, I whipped out my knife and began cutting into the hollow trunk of the tree. Suddenly handful after handful of gold pieces began to run out of the hole upon the brown sod at my feet."

"I began to count. The sun ran up into hundreds—into thousands—and I finally screamed for joy."

## WEALTH AND DEATH.

"No more poverty for us! No more living on crants! No more dreaming in rage!"

"I filled my pockets as full as they would hold, buried the balance of the coins and took for home."

"Opening the door I ran in. Father was on the door—dead—stricken with apoplexy. He had the last nerve relative to his health."

"I told no one of the treasure I had found, and after the funeral of my father I went to Detroit and got a job in a bank. I went to college at Ann Arbor. I graduated; then embarked in business and my luck has been as good as that of my father was bad."

"This story demonstrates that the optimist is strong when they utter the fool declaration that 'This world is what we make it.' It is not what we make it, by any manner of means."

In the case of the father who figures in this romance of real life, he certainly tried his best to make his family and himself comfortable, happy, successful, but he failed—not through any fault of his own, but failed through the infamy of bank officials; through a drought that destroyed his crop; through the burning of his home; through burglars; through his wife and daughter; through other agencies over which he had no possible control, and, to finish up his bad luck, he was struck dead on the very day that his son found a fortune.

On the other hand, it was simply a stroke of good luck that led the son to the particular tree that held the gold, and all the circumstances of his finding were the merest accidents of fortune. Euclidana Mirror.

## HOW A SONG WAS WRITTEN.

Mrs. Caroline A. Mason, author of "Do They Miss Me at Home?" wrote that song in 1859 when a pupil in Bradstreet Academy, Massachusetts. At the time she was a young lady, heartick and sighing for her Marblehead home. Her father was Dr. Briggs, an esteemed and able physician of Marblehead. One of her sisters, Harriet, married the Rev. David Stoddard, a missionary of the American Board, and died in a foreign land. At the time the sweet song was written Harriet was still in the academy, and it was at this motherly sister teacher that the younger sister asked many times, "Do they miss me at home?"—St. Louis Post-Dispatch.

## Machine for Binding Shovel Handles.

This machine for binding shovel handles, usually about 75 per cent, which is broken in the process of bending, is led to the invention of a shovel bending machine. The savings effected may be accounted from the fact that in a trial lot of twenty-five dozen put through the machine only one handle was spoiled.—New York Commercial Advertiser.

## The accumulation of explosive gases in a room, mine or ship's hold can now be ascertained by means of an indicator.

It consists of a porous cylinder closed by thin metal membrane, and the pressure gases raise the membrane, close a circuit and ring a alarm.

## Aluminum the Rarest Metal.

Aluminum is now the rarest metal in the world, although it is the most useful, and the metal from which it can be reduced is found all over the globe—in Ohio as well as far off India. The largest piece of aluminum in the world is the cap or "Washington monument. This weighs 100 ounces. A large piece of the metal has never been produced. Not many years ago a Washington chemist discovered a process for the production of the metal.

He thought it was perfect, and found no difficulty in getting \$600,000 to back him up. A huge plant was erected in Tarentum and work was commenced, but no aluminum was produced. The professor's theories were all good enough, but they did not work upon a large scale. There have been dozens of like experiments, and thousands of men are today trying to discover the perfect method that will be commercially practicable.

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